



WP No. 33571 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-09-2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 33571 of 2025

and

WMP.Nos. 37735 & 37736 of 2025

Tvl.TDK Infotech,
Rep. by Its Proprietor,
Tmt.Thilagavathy Jagadeesan,
No.2, F No.J, Chozan Mullai,
Ramachandra Road, Nehru Nagar,
Chromepet, Chennai-600 044

Petitioner(s)

Vs

1. The Deputy State Tax Officer,
Chrompet Assessment Circle,
Room No.323, Third Floor,
Mylapore Taluk Office Building,
Greenways Road, R.A.Puram,
Chennai-600 020.

2.The Deputy Commissioner (ST)
GST Appeal - 2, Greams Road,
Main Building, 2nd Floor,
Chennai-600 006.

Respondent(s)



PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, calling for the records of impugned order under Section 73 dated 05.02.2025 having Reference No. ZD330225047520V passed by the 1st respondent for the financial year 2020-21 and the impugned order in Form GST APL-02 dated 25.07.2025 having reference number ZD3307252759108 passed by the second Respondent and quash the same as it was passed in violation of principles of Natural Justice.

For Petitioner: Mr.T.Suresh

For Respondents: Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 05.02.2025 relating to the assessment year 2020-21 as well as the appeal rejection order dated 25.07.2025.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of repair and renovation of Telecom Towers and is registered under the Goods and Services Tax Act, 2017. During



the relevant period 2020-21, the petitioner filed its returns and paid the appropriate taxes. However, on verification of the returns the following discrepancies were *inter-alia* noticed:

- i) Mismatch between GSTR 2A and GSTR 3B
- ii) Excess claim of Input Tax Credit

3. Pursuant thereto, a notice in DRC-01 was issued on 25.11.2024, with personal hearing fixed on 11.12.2024, followed by three reminder notices dated 02.01.2025, 20.01.2025 and 24.01.2025 with personal hearing on 07.01.2025, 21.01.2025 and 27.01.2025. However, the petitioner had not responded to any of the above notices, the impugned order was thus passed confirming the proposal. As against the impugned order, the petitioner preferred an appeal for rectification, the same was rejected on the ground of delay. It is submitted by the learned counsel for the petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded under “additional notices and orders” tab on the GST Portal, thereby, the petitioner was unaware of the



initiated proceedings and was thus unable to participate in the adjudication proceedings. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

4. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of *M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024*, to submit that this court has remanded the matter back in similar circumstances subject to payment of 25% of the disputed taxes.

5. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Additional Government Pleader appearing for the respondent does not have any serious objection.



6. By consent of both parties, the writ petition stands disposed of on the following terms:

- a) The impugned orders dated 05.02.2025 & 25.07.2025 are set aside.
- b) The petitioner shall deposit 25% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.
- c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.
- d) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated period i.e., four weeks from the date of



uploading of web copy of this order, shall result in restoration of the impugned order.

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e) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

f) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., 25% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above, the impugned order of assessment shall stand restored.



7. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To
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MOHAMMED SHAFFIQ J.

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